

Maine Revised Statutes

Title 36: TAXATION

Chapter 377: HOSPITAL TAX HEADING: PL 2003, c. 513, Pt. H, §1 (new)

§2893. RETURN AND PAYMENT OF TAX; APPLICATION OF REVENUES

1. Return required in state fiscal year 2003-04. For the tax due for state fiscal year 2003-04, a person subject to the tax imposed by this chapter shall submit to the assessor a return on a form prescribed and furnished by the assessor and pay the tax by the 30th day following the effective date of this section.

[2003, c. 513, Pt. H, §1 (NEW) .]

2. Return required in state fiscal years beginning on or after July 1, 2004. For tax due for state fiscal years beginning on or after July 1, 2004, a person subject to the tax imposed by section 2892 shall submit to the assessor a return on a form prescribed and furnished by the assessor and pay one half of the total tax due by November 15th of the state fiscal year for which the tax is being imposed and one half of the total tax due by May 15th of the state fiscal year for which the tax is being imposed.

[2009, c. 571, Pt. VV, §1 (AMD) .]

3. Application of revenues. All revenues received by the assessor under this chapter must be credited to a General Fund suspense account. No later than the last day of each month, the State Controller shall transfer all revenues received by the assessor during the month under section 2892 to the Medical Care - Payments to Providers Other Special Revenue Funds account in the Department of Health and Human Services.

[2009, c. 571, Pt. VV, §2 (AMD) .]

SECTION HISTORY

2003, c. 513, §H1 (NEW). 2003, c. 673, §HH4 (AMD). 2007, c. 438, §62 (AMD). 2009, c. 571, Pt. VV, §§1, 2 (AMD).

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